

**City of Tucson, Arizona
Development Fee Update**

**Parks and Recreational Facilities
Infrastructure Improvements Plan**

Public Report

Review Draft

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■ Introduction

The City of Tucson is committed to delivering parks and recreation facilities to meet the community's needs and enhance the quality of life in Tucson. Development fees have been an important source of funding for Parks and Recreation capital planning in Tucson for many years, and are key to providing an acceptable level of service. The City collects development fees to offset some of the infrastructure costs associated with growth. Currently, the City charges fees for four public services categories: streets, parks and recreation, fire, and police facilities. In order to continue assessing and collecting the fees, the City must comply with Arizona Revised Statute ARS §9-463.05, as amended. Consequently, the City is preparing new development fee studies, project lists, fee schedules, and a municipal ordinance.

The statute, which codifies Senate Bill 1525, includes major changes in development fee assessment procedures and programs. Prior to calculating the fees, a municipality must complete two studies for a planning horizon of at least ten years: a set of growth projections based on land use assumptions, and an infrastructure improvements plan (IIP) that identifies the infrastructure needed to accommodate the projected growth. This report is the IIP for Parks and Recreational Facilities, for the years 2014-2024. The land use assumptions and growth projections are provided in a separate report titled Land Use Assumptions.

The new statute provides greater specificity regarding what development fees can be used for by identifying excluded uses. Broad exclusions, i.e., facility categories of any type which may not be funded with development fees, are defined in ARS §9-463.05(B)(5) as follows:

- a. *“Construction, acquisition or expansion of public facilities or assets other than necessary public services or facility expansions identified in the infrastructure improvements plan.*
- b. *Repair, operation or maintenance of existing or new necessary public services or facility expansions.*
- c. *Upgrading, updating, expanding, correcting or replacing existing necessary public services to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards.*
- d. *Upgrading, updating, expanding, correcting or replacing existing necessary public services to provide a higher level of service to existing development.*
- e. *Administrative, maintenance or operating costs of the municipality.”*

Exclusions that apply specifically to parks and recreational facilities are defined in ARS §9-463.05(T)(7)(g), which limits the types of “necessary public services” which fees can fund to

“[n]eighborhood parks and recreational facilities on real property up to thirty acres in area, or parks and recreational facilities larger than thirty acres if the facilities provide a direct benefit to the development. Parks and recreational facilities do not include vehicles, equipment or that portion of any facility that is used for amusement parks, aquariums, aquatic centers, auditoriums, arenas, arts and cultural facilities, bandstand

and orchestra facilities, bathhouses, boathouses, clubhouses, community centers greater than three thousand square feet in floor area, environmental education centers, equestrian facilities, golf course facilities, greenhouses, lakes, museums, theme parks, water reclamation or riparian areas, wetlands, zoo facilities or similar recreational facilities, but may include swimming pools.”

It is noted that the statute’s reference to a thirty acre threshold has been misinterpreted by some to preclude such facilities from using development fee funding. However, the language of the statute clearly allows *“facilities larger than thirty acres if the facilities provide a direct benefit to the development.”* Like many communities across the U.S., the City of Tucson Parks and Recreation Department uses a hierarchy of parks that vary in size and facilities to provide a comprehensive level of service to the community. The larger parks typically offer services and facilities that benefit the community at large and which are not found at smaller parks.

For example, larger parks such as Kennedy, Silverlake, Reid, Murrieta, Columbus, Udall, and Lincoln provide a direct benefit to all development within the City of Tucson (i.e., to all service areas) and beyond, as they have facilities with adequate parking and light buffering for baseball and soccer complexes. These larger parks also include most of the community recreation centers and competition-level pools. Several of these parks also have undeveloped or under-developed areas that can accommodate cost-effective expansion of the park and recreational facility system. Together with the small and mid-sized parks, the larger City parks play an integral role in helping to meet the community’s park and recreational facility needs. Therefore, facilities exceeding thirty acres have been included in this study update.

Parks and Recreational Facilities IIP

As defined in ARS §9-463.05(T)(5), *“‘Infrastructure Improvements Plan’ means a written plan that identifies each necessary public service or facility expansion that is proposed to be the subject of a development fee and otherwise complies with the requirements of this section, and may be the municipality’s capital improvements plan.”* ARS §9-463.05(E)(1-7) requires that an IIP include the following:

- 1. “A description of the existing necessary public services in the service area and the costs to upgrade, update, improve, expand, correct or replace those necessary public services to meet existing needs and usage and stricter safety, efficiency, environmental or regulatory standards, which shall be prepared by qualified professionals licensed in this state, as applicable.*
- 2. An analysis of the total capacity, the level of current usage and commitments for usage of capacity of the existing necessary public services, which shall be prepared by qualified professionals licensed in this state, as applicable.*
- 3. A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.*

4. *A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.*
5. *The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.*
6. *The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.*
7. *A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users' revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section."*

The remainder of this report addresses the above.

Methodology

This study uses an incremental expansion method to calculate the Tucson Park and Recreational facility fees, which is the same method as is currently used, i.e., prior to this update. This is a standards-based method in that it establishes the current park service standard by analyzing the value of the existing park infrastructure relative to the existing level of community development. The derived value is then adjusted to account for outstanding debt on existing facilities, outside funding sources, the current balance of the fee account, developer fee credits, and the cost of the fee study. The adjusted value is then applied to the new development projected in the land use assumptions report (a separate document) to estimate the future demand for park infrastructure.

The current park service standard is calculated by inventorying existing park assets and assigning a replacement cost to each asset type based on the current construction costs, as determined by professional judgment and recent construction cost data from similar facilities. This approach offers several advantages over general standards-based methods. One is that it more precisely determines the value of the existing level of service because the fee is based on values for existing park assets, rather than on an assigned general cost per acre of developed parkland. Second, this method is flexible because the fee is based on the existing level of service instead of the estimated cost of the proposed elements in the capital plan or most recent park strategic service plan. This allows the City to amend the projects in the IIP to meet changing needs without holding a public hearing. There are, however, public notices that must be provided and restrictions on the cumulative impact of the changes in the fee structure. Key aspects of the methodology are discussed below.

Service Area

As defined in ARS §9-463.05(T)(9), *“‘Service area’ means any specified area within the boundaries of a municipality in which development will be served by necessary public services or facility expansions and within which a substantial nexus exists between the necessary public services of facility expansions and the development being served as prescribed in the infrastructure improvements plan.”* Currently, i.e., prior to this update, a single City-wide service area is used to calculate park impact fees, but the fees are collected and spent in five benefit districts (aka service areas), to ensure the fees are spent in reasonable proximity to where they are collected. The same approach is used in this fee study update. The service areas will remain unchanged, except for minor boundary adjustments to account for annexed areas. The boundaries of the Central, East, Southeast, Southlands, and West Service Areas are mapped in Exhibit 1. Exhibits 2-6 show the existing parks within each service area. It is noted that there are no existing park facilities in the Southlands Service Area (Exhibit 5). Appendix B lists the existing, eligible (based on the Statute definition) park and recreational facilities by service area.

(text continues on page 11 following Exhibits 1-6)

Exhibit 1 Parks and Recreational Facilities Service Area(s)

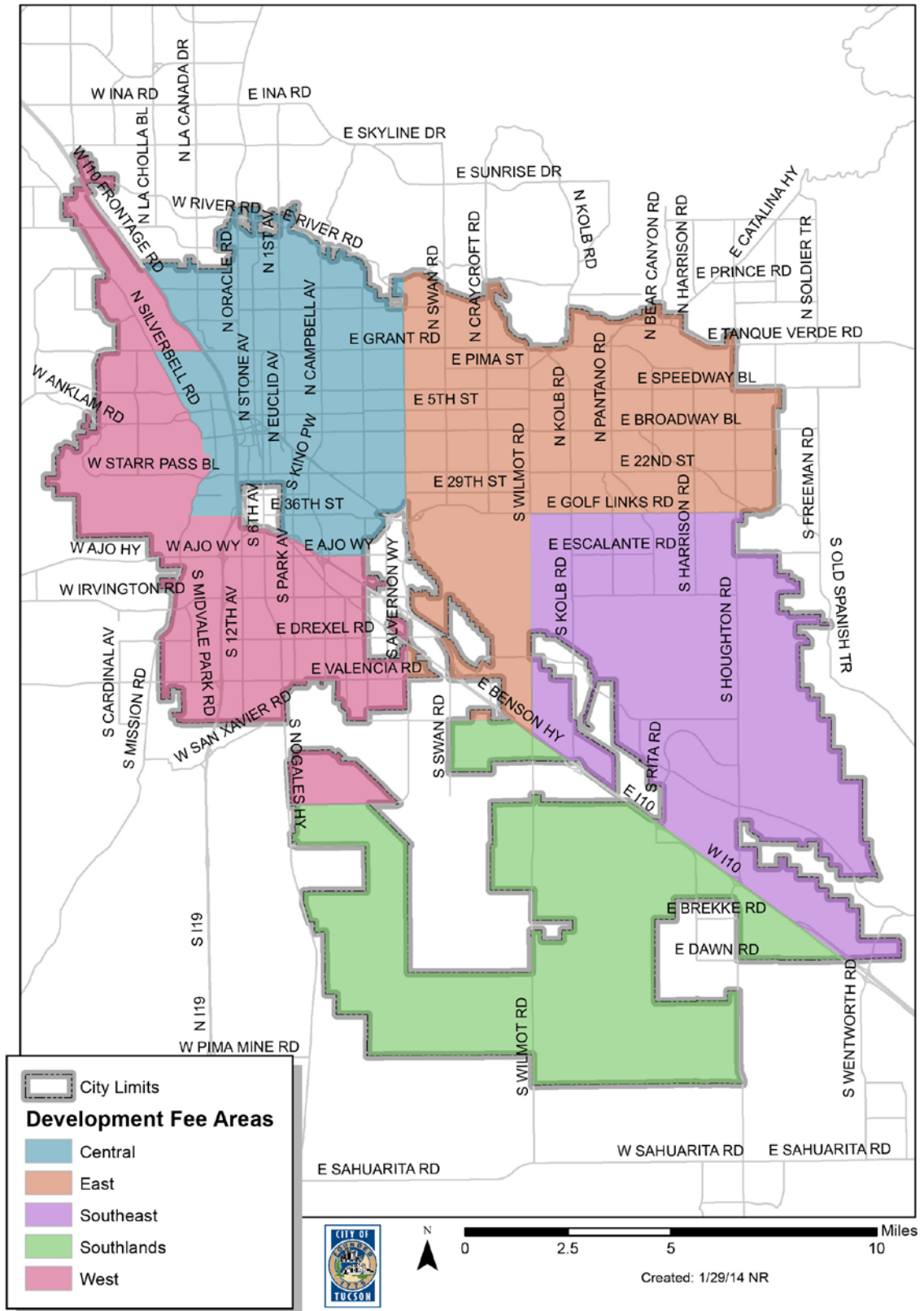


Exhibit 2 Facilities in the Central Service Area

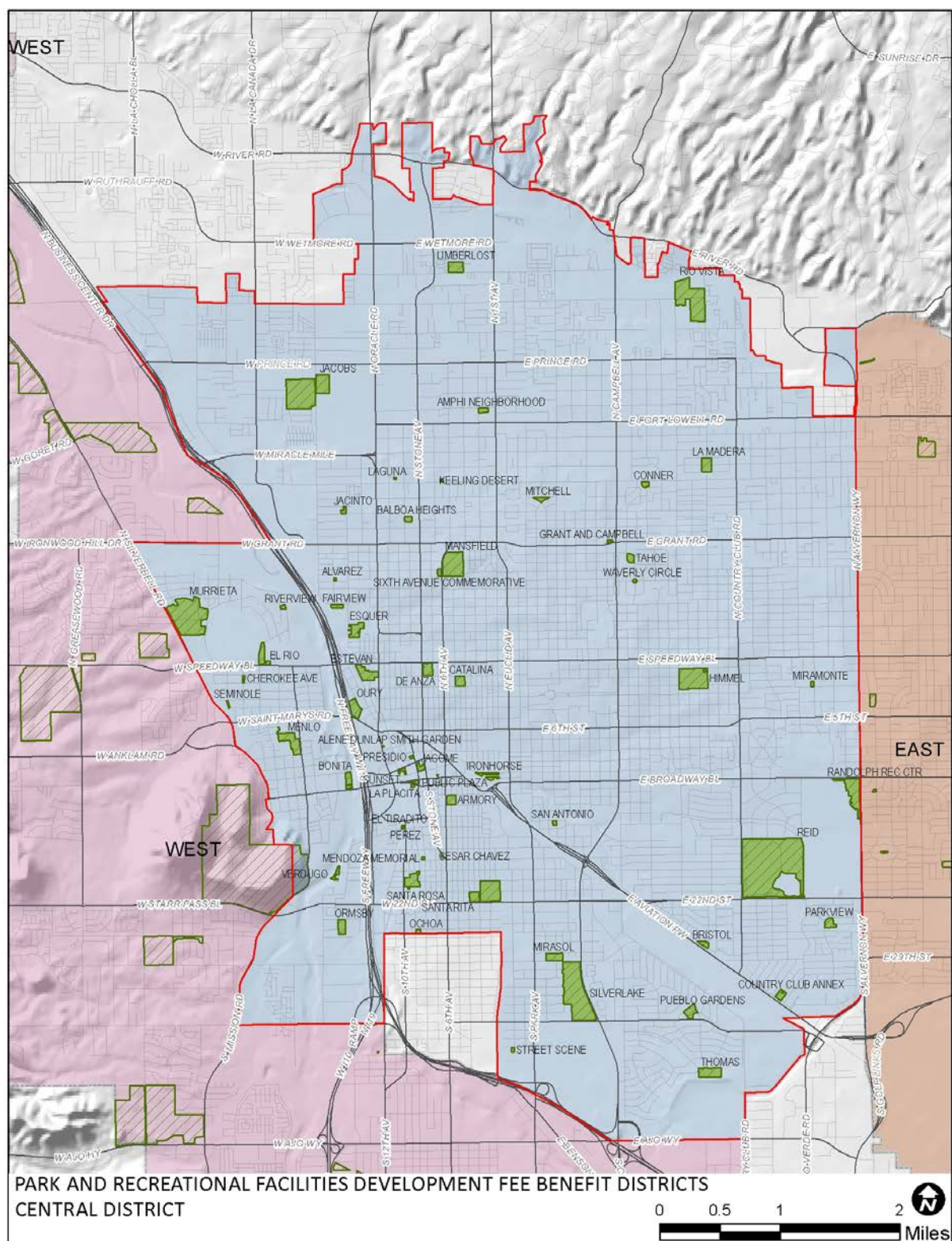


Exhibit 3 Facilities in the East Service Area

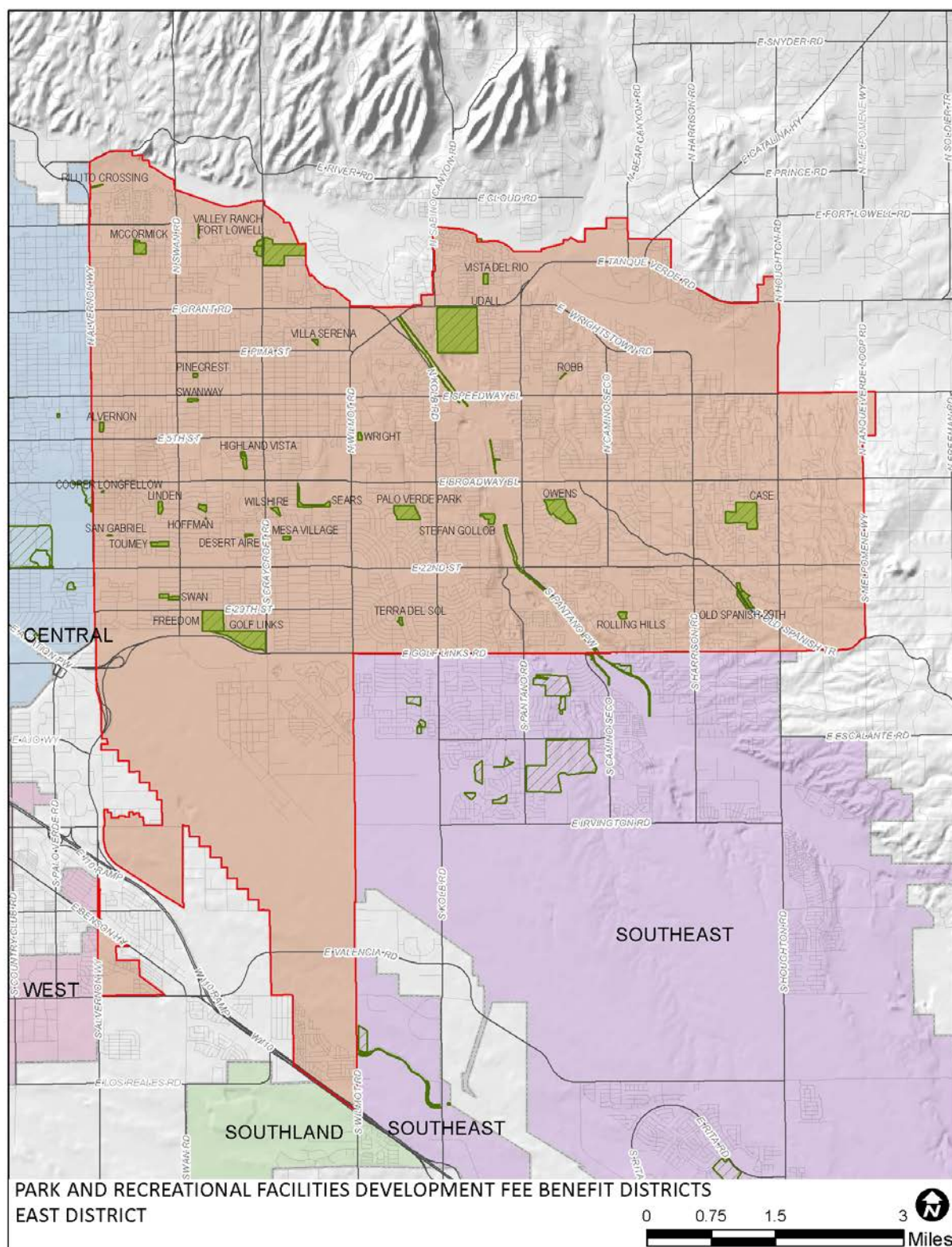


Exhibit 4 Facilities in the Southeast Service Area

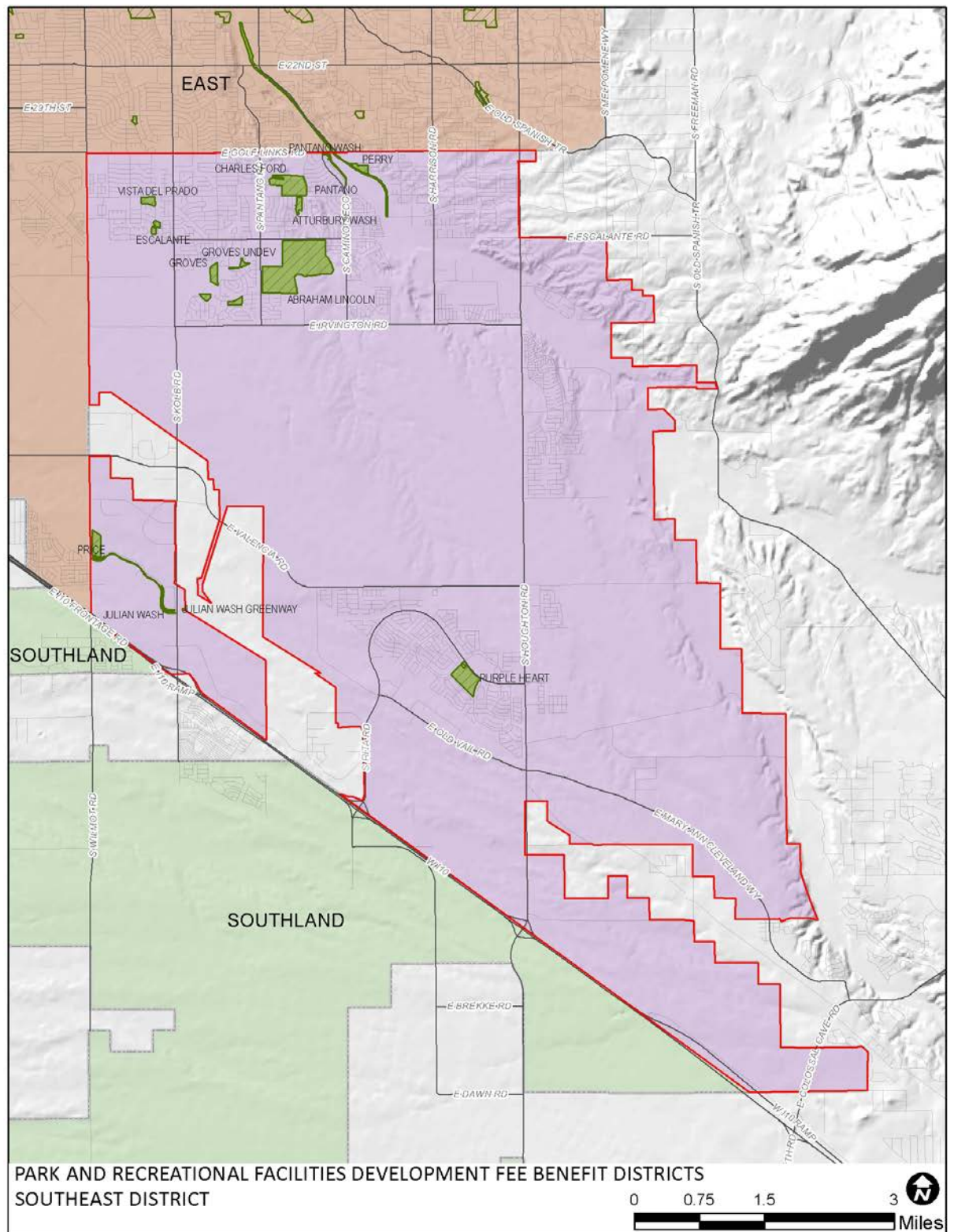
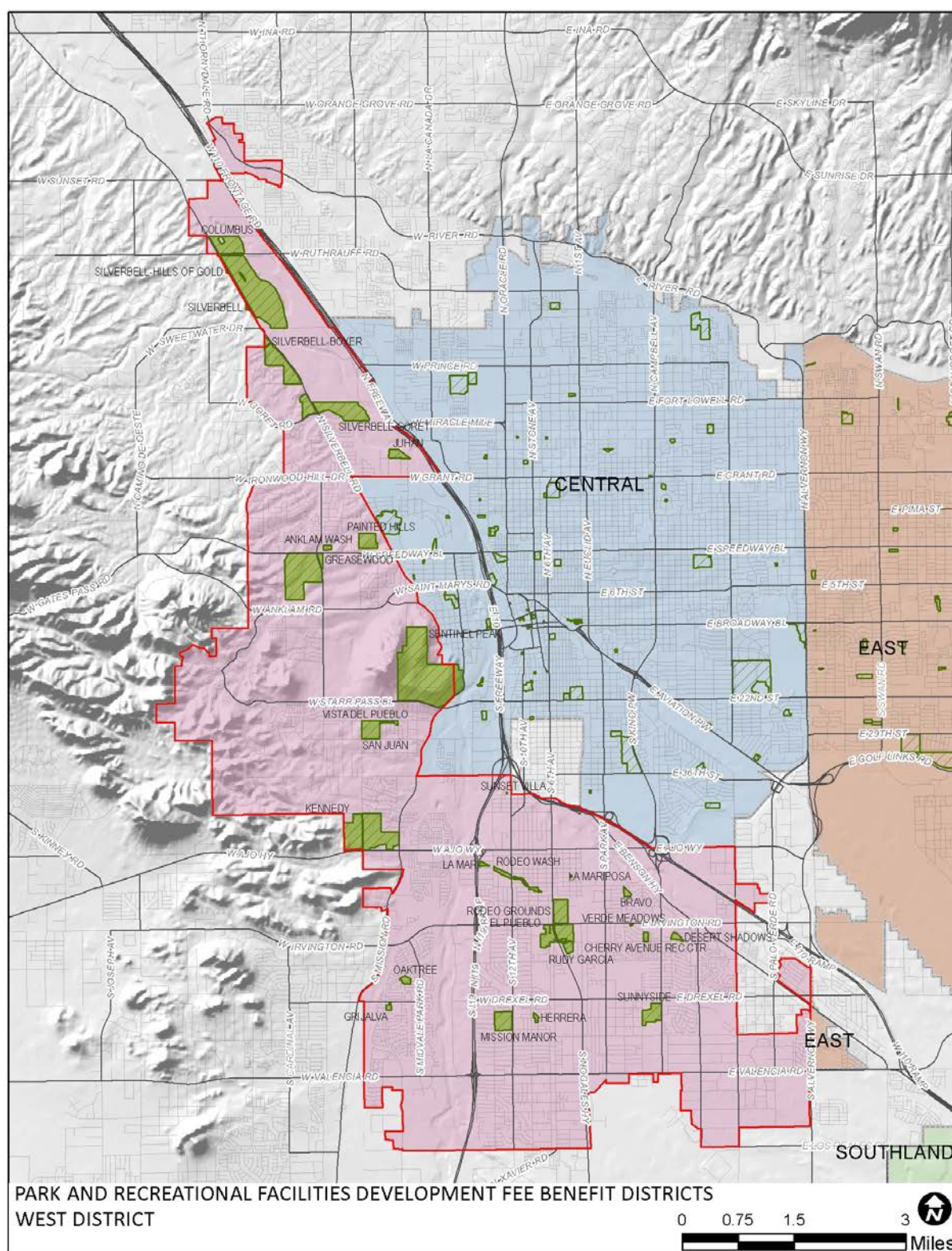


Exhibit 6 Facilities in the West Service Area



Proportionate Share

Both residential and non-residential development generate demand for park service, however, the bulk of the demand is created by residential development. At the time of this study, the proportionate non-residential cost-share is believed to be comparatively low. Also, there is no readily accepted method to quantify the non-residential demand for parks and recreational facilities. Consequently, parks and recreational development fees will continue to apply to new residential development only. Future fee study updates should revisit the non-residential cost-share of public park facilities as additional information on this topic becomes available.

Service Units

ARS §9-463.05(T)(10) defines a service unit as “*standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated pursuant to generally accepted engineering or planning standards for a particular category of necessary public services or facility expansions.*” This study uses the park service demand of a single family residence as the basic service unit (SU) for the parks fee. One single-family residence generates one (1.0) SU of demand for parks and recreational facilities.

Three housing unit categories are utilized in this study: Single Family, Condominium or Townhome, and Multi-Family or Apartment. Service units for the latter two categories of housing types are calculated as the ratio of the average household size of that housing unit type to the average household size of a single-family residence. Exhibit 7 shows the average household size and the associated service units for each housing type. For one Condo/Townhome unit, the number of service units is calculated as average household size of a Condo/Townhome unit divided by the average household size of a Single Family Residence, or $1.9/2.8 = 0.68$ (rounded).

Exhibit 7 Parks and Recreational Facilities Service Units by Housing Type

Housing Type	Average HH Size	SUs/unit
Single Family Detached	2.8	1.00
Condo/Townhome	1.9	0.68
Multi-Family Residential/Apartment	1.7	0.61

Reference: US Census Bureau 2010

■ Necessary Public Services - Existing Facilities

Exhibit 8 lists the existing City of Tucson parks system facility assets and the replacement costs of these assets, based on current construction costs. The total estimated value of the existing park facilities, which is assumed to be the replacement value of said facilities, is \$658,614,688.

Exhibit 8 Existing Parks Facilities Inventory

ASSET	QUANTITY	UNIT REPLACEMENT T VALUE	REPLACEMENT T VALUE TOTAL
Land (acres)	3014.9	\$45,000	\$135,670,500
Recreation Centers (s.f.)	406,006	\$250	\$101,501,500
Baseball	11	\$180,000	\$1,980,000
Baseball-Lighted	11	\$350,000	\$3,850,000
Softball	6	\$180,000	\$1,080,000
Softball-Lighted	38	\$350,000	\$13,300,000
Youth Baseball	23	\$100,000	\$2,300,000
Youth Baseball-Lighted	27	\$300,000	\$8,100,000
Child Swimming Pool	15	\$150,000	\$2,250,000
Swimming Pool	22	\$4,000,000	\$88,000,000
Splashpad	3	\$250,000	\$750,000
Basketball Court	40	\$50,000	\$2,000,000
Batting Cage	13	\$10,000	\$130,000
Bike Rack	155	\$700	\$108,500
Bocce	5	\$2,500	\$12,500
Disk Golf	2	\$4,500	\$9,000
Dog Park	6	\$200,000	\$1,200,000
Drinking Fountain	483	\$8,000	\$3,864,000
Fitness Structure	92	\$1,500	\$138,000
Flagpole	51	\$2,500	\$127,500
Garden	11	\$7,500	\$82,500
Grill	419	\$500	\$209,500
Greenway (miles)	1.28	\$750,000	\$960,000
Horseshoes	31	\$2,500	\$77,500
Maintenance Facility	24	\$200,000	\$4,800,000
MP Field - Large	16	\$125,000	\$2,000,000
MP Field - Small	20	\$62,500	\$1,250,000
Multiuse Court	9	\$50,000	\$450,000
Parking Lot	15186	\$2,000	\$30,372,000
Pedestrian Bridge	12	\$250,000	\$3,000,000
Picnic Table	991	\$1,200	\$1,189,200
Play Structure	197	\$150,000	\$29,550,000
Plaza	7	\$100,000	\$700,000
Racquetball	12	\$75,000	\$900,000
Ramada	191	\$25,000	\$4,775,000
Ramada - Large Group	6	\$100,000	\$600,000
Ramada - Fabric	99	\$25,000	\$2,475,000
RC Model Airfield	6	\$50,000	\$300,000
Restroom	76	\$250,000	\$19,000,000
Bench	894	\$1,000	\$894,000
Bleacher	167	\$6,500	\$1,085,500

ASSET	QUANTITY	UNIT REPLACEMENT VALUE	REPLACEMENT VALUE TOTAL
Shuffleboard	5	\$3,500	\$17,500
Signage	293	\$800	\$234,400
Skate Park	3	\$500,000	\$1,500,000
Concession Stand	23	\$200,000	\$4,600,000
Soccer Field	6	\$125,000	\$750,000
Soccer Field-Lighted	23	\$300,000	\$6,900,000
Swingset	86	\$4,000	\$344,000
Tennis	7	\$50,000	\$350,000
Tennis - Lighted	63	\$80,000	\$5,040,000
Trash Receptacle	317	\$700	\$221,900
Volleyball Court	30	\$13,000	\$390,000
Irrigated Turf (acres)	469	\$75,000	\$35,175,000
Irrigated Landscape (acres)	2743.9	\$25,000	\$68,597,500
Hardscape (acres)	2743.9	\$10,000	\$27,439,000
Area Lighting (acres)	2743.9	\$8,700	\$23,871,930
Fencing (acres)	2743.9	\$2,100	\$5,762,190
Utilities (acres)	2743.9	\$2,325	\$6,379,568
TOTAL			\$658,614,688

*Source: Asset Inventory City of Tucson Parks and Recreation Department

For the purposes of this study, the level of service provided by the existing City park infrastructure is estimated to be the total value of the existing infrastructure (\$658,614,688, see Exhibit 8) divided by the existing number of service units (189,273, see Exhibit 9). However, for the purposes of calculating the development fee per service unit, the infrastructure value must first be adjusted for credits and offsets, as follows. Credits are added in for parks development fees that have been collected but not yet expended (i.e., the balance of funds in the parks development fee account, or \$5,842,738), and the cost of the development fee study (\$45,000). Exhibit 10 shows the credit-adjusted replacement value for existing park facilities, which is \$664,502,426, and the per service unit value, which is \$3,511.

Exhibit 9 Existing Service Units (SUs)

Housing Type	City Wide 2014 Dwelling Units	Park Service Unit Multiplier	City Wide 2014 SUs
Single Family Detached	133,268	1.00	133,268
Condo/ Townhouse	28,875	0.68	19,594
Multi - Family/Apartment	59,971	0.61	36,411
TOTAL, 2014	N/A	N/A	189,273

Exhibit 10 Existing Park Value, Credit-Adjusted per Service Unit

Replacement Value	Development Fee Account Balance Credit	Development Fee Study Cost Credit	Adjusted Facilities Value	Existing SUs	Credit-Adjusted Net Value per SU
\$658,614,688	\$5,842,738	\$45,000	\$664,502,426	189,273	\$3,511

The existing facilities value is further adjusted by subtracting offsets, including outstanding debt on existing parks facilities; and outside funding sources, such as state and federal grants. Outstanding park facilities debt includes city and county general obligation bonds. As the debt service on these bonds will be repaid by all residents with future tax revenues, it needs to be offset from the development fees to avoid charging owners of new residences both a development fee and a tax to repay the bond debt for infrastructure costs. A list of City bond-funded parks and recreation projects is provided in Appendix D. Outstanding City bond debt for park-related projects is \$38,630,473. Pima County has also contributed bond funding in the amount of \$10,361,684 for City park system improvements, which must also be considered (see Appendix E). Exhibit 11 shows the combined City and County outstanding bond debts, which total \$48,992,157, and the per service unit combined bond debt, which is \$259.

Exhibit 11 Outstanding Bond Debt Offset per Service Unit

Outstanding City of Tucson Bond Debt	Outstanding Pima County Bond Debt	Total Outstanding Bond Debt	Existing SUs	Debt Offset per SU
\$38,630,473	\$10,361,684	\$48,992,157	189,273	\$259

Finally, an offset for grant-funded parks facilities must be considered, as these facilities were financed with funding other than City of Tucson revenues. Historically, the Parks and Recreation Department has used grant funds from Community Development Block Grants (CDBG), the Land and Water Conservation Fund (LWCF), the Arizona Heritage Fund (AHF), and the State Lake Improvement Fund (SLIF). Grant funding for parks facilities totals \$33,002,808. The grant funding offset per SU is \$33,002,808 divided by 189,273 SUs, or \$174 (see Appendix C). SLIF grants have not been included, as ARS §9-463.05(T)(7)(g) prohibits the construction of lakes with development fees. Lake facilities were not included in the facilities replacement value calculation in Exhibit 8. Exhibit 12 shows the adjusted City-wide service unit cost for parks facilities, which is obtained by subtracting debt and grant funding offsets from the credit-adjusted value of parks facilities. **The adjusted cost per SU is \$3,078.**

Exhibit 12 Adjusted City-Wide Service Unit Cost

Credit-Adjusted Value per SU	Debt Offset /SU	Grant Fund Offset /SU	Adjusted Value/ SU
\$3,511	\$259	\$174	\$3,078

■ Necessary Public Services - New Development

ARS §9-463.05(E)(3) requires “A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.”

Exhibit 13 is a summary of the 10-year capital improvement plan; the expanded Parks Capital Plan is in Appendix A. The projects listed in Appendix A will direct the spending of the fees that are collected over the period from 2014 to 2024. However it is noted that ARS §9-463.05(D)(10) allows that “...a municipality may amend an infrastructure improvements plan adopted pursuant to this section without a public hearing if the amendment addresses only elements of necessary public services in the existing infrastructure improvements plan and the changes to the plan will not, individually or cumulatively with other amendments adopted pursuant to this subsection, increase the level of service in the service area or cause a development fee increase...”.

This section highlights the greater flexibility afforded by the incremental expansion method of determining the existing level of service and fee per service unit because a change in the list of necessary public services will not cause a change in the value of the level of service established in Exhibit 8 or the resultant development fee in Exhibit 12.

Exhibit 13 Parks Capital Plan 2014-2024

Project	FY 2014-18	FY 2019-23	10 Year Total
Central Total	\$ 7,775,000	\$10,875,000	\$18,650,000
East Total	\$7,200,000	\$ 10,750,000	\$17,950,000
Southeast Total	\$12,925,000	\$ 26,325,000	\$39,250,000
Southlands Total	\$ 1,350,000	\$ 1,100,000	\$2,450,000
West Total	\$ 5,231,250	\$6,943,750	\$12,175,000
Development Fee Study Update	\$ 45,000		\$45,000
Parks and Recreation Strategic Plan Update	\$225,000		\$225,000
TOTALS	\$34,751,250	\$55,993,750	\$90,745,000

■ Service Units – Methodology

ARS §9-463.05(E)(4) requires “A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.”

The net value per SU in Exhibit 12 is the “specific level of use” that is established as the level of service for future development. Exhibit 14 shows cost per housing unit, which is obtained by multiplying the cost for a single family residential unit by the park Service Unit multiplier (see Exhibit 7). The result is essentially the updated fee. Exhibit 14 also shows the current fee, for comparison purposes. Prior to this update, all housing types are charged \$0.86/ building square foot up to a maximum of 3,000 square feet. Upon adoption of the updated fee, the fee for single-family dwellings be increased, while the fees for and condominiums and multi-family dwellings will be reduced.

Exhibit 14 Cost Per Housing Type

Housing Type	Single Family	Condominium/ Town Home	Multi Family/Apts
Assessment Unit	Dwelling	Dwelling	Dwelling
Adjusted Cost Per Service Unit or SU	\$3,078	\$3,078	\$3,078
Park Service Unit Multiplier	1.00	0.68	0.61
Updated Development Fee	\$3,078	\$2,093	\$1,878
Current Fee*	\$2,580	\$2,580	\$2,580
Percent Change	19.3	-18.9	-27.2

Current Fee is \$0.86/square foot (SF) with a maximum of 3,000 SF. Fee is based on a 3,000 SF home

■ Projected Service Units for New Development

ARS §9-463.05(E)(5) requires “The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.”

Exhibit 15 shows the projected number of dwelling units for the 10-year planning period, based on the Land Use Assumptions documented in a separate report. The projected number of dwelling units is multiplied by the park service unit multiplier to obtain the projected number of service units (SUs).

Exhibit 15 Park Service Units (2014 and 2024)

**Projected New Housing (2014 – 2024)
(from Land Use Assumptions report)**

Housing Type	City Wide	Central	East	Southeast	Southlands	West	Parks SU Multiplier
Single Family Detached	18,373	2,605	4,012	9,378	190	2,188	1.00
Condo/Townhouse	3,928	998	845	1,382	58	645	0.68
Multi – Family/ Apartment	8,255	3,175	1,030	2,317	51	1,682	0.61
TOTAL, 2024	30,556	6,778	5,887	13,077	299	4,515	
Projected New Housing, Service Units, 2014 – 2024							
Housing Type	City Wide	Central	East	Southeast	Southlands	West	
Single Family Detached	18,373	2,605	4,012	9,378	190	2,188	
Condo/Townhouse	2,665	677	573	938	39	438	
Multi - Family/ Apartment	5,012	1,928	625	1,407	31	1,021	
TOTAL, 2024	26,050	5,210	5,211	11,723	260	3,647	

ARS §9-463.05(E)6 also requires *“The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.”* Because the target park level of service in this study is calculated as a per SU value, the projected demand is calculated by simply multiplying the number of SUs attributable to new growth by the net value per SU calculated in Exhibit 12. The result is also the projected fee revenue for the ten-year period. Exhibit 16 shows the projected revenues for the time period 2014-2024. An additional \$5.84 million, the parks development fee fund balance (as of 12/31/13), is available for park service improvement projects. Based on the methodology used and assumptions made, an estimated \$86,024,638 in development fee funds will be available to provide parks facilities improvements through FY 2024/2025.

Exhibit 16 Potential Parks Fee Revenue, 2014-2024

Service Area	New SUs	Fee / SU	Projected Revenue 2014-2024	Current Development Fee Fund Balance	Projected Available Funds, 2014-2024	Planned Costs	% of Planned Costs
City wide	26,050	\$3,078	\$80,181,900	\$5,842,738	\$86,024,638	\$90,745,000	94.8%
Central	5,210	\$3,078	\$16,036,380	\$1,704,035	\$17,740,415	\$18,650,000	95.1%
East	5,211	\$3,078	\$16,039,458	\$1,103,488	\$17,142,946	\$17,950,000	95.5%
Southeast	11,723	\$3,078	\$36,083,394	\$1,133,837	\$37,217,231	\$39,250,000	94.8%
Southlands	260	\$3,078	\$800,280	\$1,633,338	\$2,433,618	\$2,450,000	99.3%
West	3,647	\$3,078	\$11,225,466	\$268,040	\$11,493,506	\$12,175,000	94.4%

■ Revenue Considerations

ARS §9-463.05(E)(7) requires “A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section.”

Historically, Parks and Recreational facilities have been funded by multiple sources, however recently the use of state and federal grant money, as well as City and County issued bonds to fund capacity improvements has diminished significantly. Credit for the outstanding debt on bond funds has been provided (see Exhibit 11). Credit for funds from outside sources, such as grants, has also been provided (see Exhibit 12). Although these funds have been used in the past, they are not predictable enough to forecast as projected revenues.

It is anticipated that adjustments to the development fee will be made in the future to account for additional bond and grant funding contributions to the expansion of park and recreational facility capacity. Exhibit 17 lists existing continuing revenue sources, most of which are not creditable against the parks and recreational facilities development fee because they either are not used for capacity expansion, are intermittent and unreliable, or are paid for by other than City residents and businesses.

Exhibit 17 Continuing Revenue Sources

Revenue Source	Current Rate/Formula	Applicability	Used for Parks Expansion or Capacity
Municipal Property Tax	\$1.43 per \$100 net assessed valuation ¹	All Real Property	No
Sales Tax (Transaction Privilege Tax)	2% ²	Commercial Development	No
Construction Sales Tax (CST)	Tucson does not currently assess an excess CST	N/A	No
State Grant Revenues	Undeterminable and Intermittent	Not Applicable	Yes
Federal Grant Revenues	Undeterminable and Intermittent	Not Applicable	Yes
City of Tucson Bonds	Include in Municipal property tax rate, above	All Real Property	Maintenance only; not capacity

¹ See http://www.pima.gov/Taxes/A_Tax.html. Includes primary, secondary, and involuntary tort judgments (self-insurance).

² Base rate; other rates apply. See <http://www.modelcitytaxcode.org/pdf/CombinedRateSheet.pdf>

Appendixes

- A – Parks and Recreational Facilities Project List
- B – Parks and Recreational Facilities by Service Area
- C – Grant-Funded Parks Projects
- D – Notes on City Bonds for Parks Facilities
- E – Notes on Pima County Bonds for City of Tucson Parks Facilities

APPENDIX A

Parks and Recreational Facilities Project List

PARK CAPITAL PLAN, 2014-2024

PROJECTS				
WEST DISTRICT	DESCRIPTION	FY 2014-18	FY 2019-23	TOTAL COST
CHERRY AVENUE PARK	Expansion of park amenities: ramadas, playground improvements, restroom, pedestrian circulation.	\$500,000		\$500,000
CHRISTOPHER COLUMBUS PARK	Expansion of sports facilities and park amenities in relation to the park's master plan.	\$1,750,000	\$1,750,000	\$3,500,000
EL PUEBLO PARK	Expansion of park amenities: ramadas, playground improvements, restrooms, pedestrian circulation.	\$750,000		\$750,000
JUHAN PARK	Expansion of sports facilities and park amenities including parking improvements.	\$750,000	\$750,000	\$1,500,000
SENTINEL PEAK PARK (A-MOUNTAIN)	Expansion of park amenities in relation to the park's master plan.	\$131,250	\$393,750	\$525,000
SUNNYSIDE PARK (SCHOOL DISTRICT PARTNERSHIP)	Expansion of sports fields and walking paths including lighting improvements.	\$425,000	\$425,000	\$850,000
JOHN F. KENNEDY PARK	Develop park master plan and implement initial first phase improvements.	\$375,000	\$1,125,000	\$1,500,000
SAN JUAN PARK MASTER PLAN	Develop park master plan.	\$50,000		\$50,000
MISSION MANOR PARK	Expansion of sports facilities and park amenities, including a splash pad.	\$500,000	\$500,000	\$1,000,000
LAND ACQUISITION	Acquisitions to create new or expand existing West District parks as needed and as land is available.	\$100,000	\$1,900,000	\$2,000,000
SUBTOTALS		\$5,331,250	\$6,843,750	\$12,175,000
EAST DISTRICT				
ARCADIA GREENWAY	New linear park greenway in relation to the trails master plan.	\$1,250,000	\$1,250,000	\$2,500,000
JESSE OWENS PARK	Develop park master plan and expand amenities including walking paths and splash pad.	\$500,000	\$500,000	\$1,000,000
UDALL PARK	Expansion of sports facilities and park amenities in relation to the park's master plan.	\$750,000	\$2,250,000	\$3,000,000
PALO VERDE PARK	Develop park master plan and expansion of sports fields and park amenities including, ramadas, playground improvements, restroom, walking paths.	\$500,000	\$1,500,000	\$2,000,000

McCORMICK PARK	Expansion of park amenities in relation to the park's master plan including walking paths.	\$500,000		\$500,000
GOLF LINKS SPORTS COMPLEX	Expansion of sports facilities and park amenities including ramadas, playground improvements and restrooms.	\$500,000	\$500,000	\$1,000,000
ATTURBURY GREENWAY	Expansion of linear park greenway in relation to the trails master plan.	\$250,000	\$500,000	\$750,000
SWAN PARK	Expansion of park amenities including walking path and pedestrian bridge.	\$750,000		\$750,000
FORT LOWELL PARK	Expansion of sports fields and park amenities in relation to the park's master plan.	\$625,000	\$1,875,000	\$2,500,000
SEARS PARK	Expansion of park amenities including walking path, par course, disc golf.	\$375,000	\$1,125,000	\$1,500,000
STEFAN GOLLOB PARK	Expansion of park amenities including lighting and playground improvements.	\$450,000		\$450,000
LAND ACQUISITION	Acquisitions to create new or expand existing East District parks as needed and as land is available.	\$1,000,000	\$1,000,000	\$2,000,000
SUBTOTALS		\$7,450,000	\$10,500,000	\$17,950,000
CENTRAL DISTRICT				
REID PARK	Expansion of park amenities in relation to the park's master plan.	\$1,500,000	\$1,500,000	\$3,000,000
SILVERLAKE PARK	Expansion of sports facilities and related amenities including walking paths and pedestrian bridge.	\$1,000,000		\$1,000,000
ARROYO CHICO GREENWAY	Expansion of linear park greenway in relation to the trails master plan.	\$625,000	\$1,875,000	\$2,500,000
JACOBS PARK	Expansion of sports facilities and park amenities including ramadas.	\$250,000	\$750,000	\$1,000,000
MANSFIELD PARK	Expansion of sports facilities and related amenities.	\$225,000	\$625,000	\$850,000
LA MADERA PARK	Expansion of park amenities including lighted walking path, ramadas.	\$250,000		\$250,000
LIMBERLOST PARK	Expansion of park amenities including walking path	\$250,000		\$250,000
RIO VISTA NATURAL RESOURCE PARK	Expansion of park amenities including parking	\$150,000		\$150,000
HIMMEL PARK	Expansion of park amenities including walking path, ramadas, picnic sites, playgrounds.		\$750,000	\$750,000
ESTEVAN PARK	Expansion of sports facilities and park amenities including restroom, pedestrian circulation.	\$750,000		\$750,000
DE ANZA PARK	Expansion of sports facilities and park amenities including restroom, walking path, par course.	\$500,000	\$500,000	\$1,000,000

MENLO PARK	Expansion of sports facilities and park amenities including walking path		\$750,000	\$750,000
JOAQUIN MURRIETA PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$750,000	\$2,250,000	\$3,000,000
IRONHORSE PARK MASTER PLAN & PHASE I	Develop park master plan and implement first phase improvements.	\$350,000		\$350,000
ARMORY PARK	Expansion of park amenities including lighting improvements	\$550,000		\$550,000
LAND ACQUISITION	Acquisitions to create new or expand existing Central District parks as needed and as land is available.	\$625,000	\$1,875,000	\$2,500,000
SUBTOTALS		\$7,775,000	\$10,875,000	\$18,650,000
SOUTHEAST DISTRICT				
ABRAHAM LINCOLN PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$2,125,000	\$6,375,000	\$8,500,000
PURPLE HEART PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$2,250,000	\$2,250,000	\$4,500,000
CLEMENTS SENIOR CENTER	Construct new senior center		\$4,500,000	\$4,500,000
VISTA DEL PRADO PARK	Expansion of park amenities including walking path, par course, ramadas	\$500,000		\$500,000
ESCALANTE PARK	Expansion of sports facilities and park amenities including ramadas, walking paths.	\$350,000		\$350,000
MICHAEL PERRY PARK	Expansion of park amenities including parking	\$750,000	\$750,000	\$1,500,000
CHARLES FORD (LAKESIDE) PARK	Expansion of park amenities including ramadas, playgrounds, walking paths	\$375,000	\$1,125,000	\$1,500,000
GROVES PARK	Develop park master plan and implement initial first phase improvements.	\$625,000	\$1,875,000	\$2,500,000
ROBERT A. PRICE, SR. (SOUTH CENTRAL) COMMUNITY PARK (NEW PARK)	Construct new sports fields and park amenities in relation to the park's master plan	\$2,700,000	\$2,700,000	\$5,400,000
ATTURBURY GREENWAY	Expansion of linear park greenway in relation to the trails master plan	\$1,500,000	\$1,500,000	\$3,000,000
ALAMO GREENWAY	Expansion of linear park greenway in relation to the trails master plan	\$500,000	\$1,500,000	\$2,000,000
LAND ACQUISITION	Acquisitions to create new or expand existing Southeast District parks as needed and as land is available.	\$1,250,000	\$3,750,000	\$5,000,000
SUBTOTALS		\$12,925,000	\$26,325,000	\$39,250,000
SOUTHLANDS DISTRICT				
VALENCIA & ALVERNON COMMUNITY PARK LAND ACQUISITION	Acquire land in relation to the area's master plan	\$1,100,000	\$1,100,000	\$2,200,000

SOUTHLANDS PARKS & RECREATION MASTER PLAN	Develop park master plan for the Southlands District	\$250,000		\$250,000
SUBTOTALS		\$1,350,000	\$1,100,000	\$2,450,000
DEVELOPMENT FEE STUDY UPDATE		\$45,000		\$45,000
PARKS AND RECREATION STRATEGIC PLAN UPDATE		\$225,000		\$225,000
TOTAL		\$35,101,250	\$55,643,750	\$90,745,000

Appendix B Parks and Recreational Facilities by Service Area

CENTRAL BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ALENE DUNLAP SMITH GARDEN	0.1
AMPHI NEIGHBORHOOD PARK	1.9
ARMORY PARK	3.6
BALBOA HEIGHTS PARK	1.7
BONITA PARK	3.0
BRISTOL PARK	2.0
CATALINA PARK	4.3
CESAR CHAVEZ PARK	0.2
CHEROKEE AVE PARK	0.6
CONNER PARK	1.7
COUNTRY CLUB ANNEX PARK	2.9
DAVID G. HERRERA AND RAMON QUIROZ PARK	7.1
DE ANZA PARK	5.2
EL RIO CENTER	5.2
EL TIRADITO WISHING SHRINE	0.1
ESTEVAN PARK	8.6
FAIRVIEW LOTS	1.9
FRANCISCO ELIAS ESQUER PARK	6.4
GARDEN OF GETHSEMANE	1.0
GENE C REID PARK	136.3
GRANT AND CAMPBELL PARK	0.5
HIMMEL PARK	25.7
IRONHORSE PARK	2.8
JACINTO PARK	1.2
JACOBS PARK	48.4
JACOME PLAZA	2.0
JAMES THOMAS PARK	9.0
JOAQUIN MURRIETA NORTHWEST PARK	48.4
KEELING DESERT	0.4
LA MADERA PARK	5.8
LA PILITA	0.1
LA PLACITA PARK	0.4
LAGUNA PARK	0.2
LIMBERLOST FAMILY PARK	6.9
MANSFIELD PARK	21.2
MANUEL VALENZUELA ALVAREZ PARK	0.3
MENDOZA MEMORIAL PARK	0.3
MENLO PARK	11.5
MIRAMONTE NATURAL RESOURCE PARK	0.7
MIRASOL PARK	5.7
MITCHELL PARK	1.6
OCHOA PARK	0.8
ORMSBY PARK	4.7
PARKVIEW PARK	3.7
PEREZ PARK	0.2

CENTRAL BENEFIT DISTRICT (continued)	
FACILITY NAME	AREA (ACRES)
PRESIDIO SAN AGUSTIN DEL TUCSON	0.4
PUBLIC PLAZA	0.1
PUEBLO GARDENS	4.7
RANDOLPH RECREATION CENTER	16.9
RIO VISTA PARK	36.6
RIVERVIEW PARK	0.9
SAN ANTONIO PARK	0.8
SANTA RITA PARK	22.5
SANTA ROSA PARK	7.7
SEMINOLE PARK	0.5
SILVERLAKE PARK	53.4
SIXTH AVENUE COMMEMORATIVE PET PARK	1.3
STREET SCENE PARK	0.6
SUNSET PARK	1.1
TAHOE PARK	2.5
VEINTE DE AGOSTO PARK	1.0
VERDUGO PARK	1.7
WAVERLY CIRCLE PARK	0.6
TOTAL	549.7

EAST BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ALVERNON PARK	3.2
CASE PARK	53.1
COOPER LONGFELLOW PARK	0.3
DESERT AIRE PARK	1.6
FORT LOWELL PARK	72.9
FREEDOM PARK	38.6
GOLF LINKS SPORTS COMPLEX	51.1
HAROLD B WRIGHT PARK	2.5
HIGHLAND VISTA PARK	5.0
HOFFMAN PARK	3.8
JESSE OWENS PARK	38.9
LINDEN PARK	4.4
MCCORMICK PARK	12.7
MESA VILLAGE PARK	2.4
MORRIS K UDALL PARK	161.2
PALO VERDE PARK	27.8
PINECREST PARK	1.6
RILLITO CROSSING LINEAR PARK	0.7
ROBB WASH	0.3
ROLLING HILLS PARK	4.3
SAN GABRIEL PARK	0.5
SEARS PARK	10.2
STEFAN GOLLOB PARK	8.6
SWAN PARK	6.3
SWANWAY PARK	2.4
TERRA DEL SOL PARK	2.4

TOUMEY PARK	6.6
UNDEDICATED PARK - OLD SPANISH-29TH	12.1
VALLEY RANCH PUBLIC TRAIL ACCESSWAY	0.3
VILLA SERENA PARK	1.5
VISTA DEL RIO CULTURAL RESOURCES PARK	4.2
VISTA DEL RIO PARK	1.3
WILSHIRE PARK	2.7
TOTAL	545.3

SOUTHEAST BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ABRAHAM LINCOLN PARK	202.0
ATTURBURY WASH PARK	6.7
CHARLES FORD PARK	49.8
ESCALANTE PARK	5.3
GROVES PARK	11.9
GROVES UNDEVELOPED	14.0
JULIAN WASH AT LA ESTANCIA DE TUCSON	7.7
JULIAN WASH GREENWAY	0.4
MICHAEL PERRY PARK	8.4
PANTANO WASH LINEAR PARK	24.8
PANTANO WASH LINEAR PARK	21.4
PURPLE HEART PARK	38.8
ROBERT PRICE SENIOR PARK	18.4
UNDEDICATED PARK - PANTANO WASH	1.1
VISTA DEL PRADO PARK	8.6
TOTAL	419.4

SOUTHLANDS BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
TOTAL	0.0

WEST BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ANKLAM WASH	4.0
BRAVO PARK	5.4
CHERRY AVENUE RECREATION CENTER	5.3
CHRISTOPHER COLUMBUS PARK	288.8
DESERT SHADOWS PARK	6.7
EL PUEBLO PARK	28.4
GREASEWOOD PARK	159.7
GRIJALVA PARK	3.8
JOHN F KENNEDY PARK	171.7
JUHAN PARK	15.6
LA MAR PARK	3.0
LA MARIPOSA PARK	0.5
MANUEL HERRERA JR PARK	3.5
MISSION MANOR PARK	38.2
OAKTREE PARK	7.4

PAINTED HILLS NATURAL RESOURCE PARK	30.5
RODEO GROUNDS	39.6
RODEO WASH PARK 1	4.5
RODEO WASH PARK 2	7.2
RUDY GARCIA PARK	44.2
SAN JUAN PARK	37.5
SENTINEL PEAK PARK	378.3
SUNNYSIDE PARK	34.2
SUNSET VILLA PARK	0.1
UDP - SILVERBELL	1.1
UNDEDICATED PARK - RODEO WASH	2.4
UNDEDICATED PARK - SILVERBELL-BOYER	70.4
UNDEDICATED PARK - SILVERBELL-GORET	79.0
UNDEDICATED PARK - SILVERBELL-GORET	24.9
UNDEDICATED PARK - SILVERBELL-HILLS OF GOLD	0.3
VERDE MEADOWS COMPOUND	0.4
VISTA DEL PUEBLO PARK	3.8
TOTAL	1,500.6

Appendix C Grant-Funded Parks Projects

Year	Project Description	Source*	Original Amount	CPI Factor	Adjusted Amount
1966	Palo Verde Swimming Pool and Bathhouse	LWCF	\$29,128	7.22	\$210,304
1966	Mission and Jacobs Park Playfields	LWCF	\$25,987	7.22	\$187,626
1966	Mansfield Swimming Pool and Bathhouse	LWCF	\$36,921	7.22	\$266,570
1966	Night Lighting and Multiple-Use Court Lights	LWCF	\$30,634	7.22	\$221,177
1967	Jesse Owens Swimming Pool and Bathhouse	LWCF	\$38,709	7.00	\$270,963
1967	Palo Verde Playfield Lights	LWCF	\$10,079	7.00	\$70,553
1970	Jacobs Park Improvements	LWCF	\$14,169	6.03	\$85,439
1970	Vista del Pueblo Park Improvements	LWCF	\$923	6.03	\$5,566
1970	Mirasol Park Improvements	LWCF	\$12,763	6.03	\$76,961
1970	Kennedy Park Improvements	LWCF	\$4,495	6.03	\$27,105
1970	Palo Verde Park Improvements	LWCF	\$946	6.03	\$5,704
1970	Rodeo Park Improvements	LWCF	\$11,845	6.03	\$71,425
1970	Mission Park Improvements	LWCF	\$11,416	6.03	\$68,838
1970	Mansfield Park Improvements	LWCF	\$3,782	6.03	\$22,805
1970	Jess Owens Park Improvements	LWCF	\$12,699	6.03	\$76,575
1971	Street Scene Park Acquisition	LWCF	\$19,000	5.78	\$109,820
1971	Street Scene Park Development	LWCF	\$8,540	5.78	\$49,361
1971	Northwest District Park Development	LWCF	\$70,530	5.78	\$407,663
1971	Oury Park Acquisition	LWCF	\$16,500	5.78	\$95,370
1971	Oury Park Development	LWCF	\$26,215	5.78	\$151,523
1971	Diving Bays at (3) Municipal Pools	LWCF	\$79,068	5.78	\$457,013
1971	Randolph Park Tennis Court Lighting	LWCF	\$14,776	5.78	\$85,405
1971	Mission Park Baseball Field Lighting	LWCF	\$69,960	5.78	\$404,369
1971	Santa Rita Park Softball Field Lighting	LWCF	\$25,371	5.78	\$146,644
1971	Reid Park Tennis Court Lighting	LWCF	\$14,776	5.78	\$85,405
1971	Jesse Owens Baseball Field Lights and Misc	LWCF	\$50,000	5.78	\$289,000
1971	Rodeo Park Irrigation, Turf and Trees	LWCF	\$5,000	5.78	\$28,900
1971	Prudence (Gollub) Land Acquisition	LWCF	\$28,800	5.78	\$166,464
1971	Randolph Tennis and Handball	LWCF	\$83,525	5.78	\$482,775
1971	Manuel Valenzuela Alvarez Mini Park Dev't	LWCF	\$3,606	5.78	\$20,843
1971	Jacobs Park Irrigation	LWCF	\$7,500	5.78	\$43,350
1972	Northwest District Park Acquisition	LWCF	\$57,300	5.60	\$320,880
1972	El Rio Swimming Pool	LWCF	\$103,653	5.60	\$580,457
1972	Francisco Elias Esquer Mini Park Dev't	LWCF	\$3,567	5.60	\$19,975
1972	Verdugo Park Development	LWCF	\$14,167	5.60	\$79,335
1972	Riverview Mini Park Development	LWCF	\$7,150	5.60	\$40,040
1973	Lakeside Park Acquisition	LWCF	\$40,500	5.27	\$213,435
1973	Kennedy Park Swimming Pool	LWCF	\$75,771	5.27	\$399,313
1973	Hearthstone (Michael Perry) Park Acquisition	LWCF	\$22,500	5.27	\$118,575
1973	Escalante Park Swimming Pool	LWCF	\$102,073	5.27	\$537,925
1974	Randolph Center Swim Pool and Bathhouse	LWCF	\$67,901	4.74	\$321,851
1974	Mansfield Park Acquisition	LWCF	\$41,950	4.74	\$198,843
1974	Rodeo Park Softball Field Lighting	LWCF	\$12,231	4.74	\$57,975
1974	NW District Park Lighted Softball Field	LWCF	\$18,437	4.74	\$87,391
1974	Lakeside Park Phase II Development	LWCF	\$53,830	4.74	\$255,154

1974	Casa del Sol Park Acquisition	LWCF	\$11,250	4.74	\$53,325
1974	Bravo Park Acquisition and Development	LWCF	\$49,725	4.74	\$235,697
1975	Freedom Park Phase I Development	LWCF	\$83,935	4.35	\$365,117
1975	Doolen J.H.S. Softball Field Lighting	LWCF	\$13,004	4.35	\$56,567
1975	Utterback J.H.S. MUC Lighting	LWCF	\$3,212	4.35	\$13,972
1975	Flowing Wells H.S. Tennis Court Lighting	LWCF	\$8,174	4.35	\$35,557
1975	Sunnyside J.H.S. MUC Lighting	LWCF	\$4,000	4.35	\$17,400
1975	Amphi H.S. Swim Pool/Tennis Court Lights	LWCF	\$56,500	4.35	\$245,775
1975	Catalina H.S. Swim Pool/Tennis Court Lights	LWCF	\$201,150	4.35	\$875,003
1975	Tucson H.S. Tennis Court Lighting	LWCF	\$12,175	4.35	\$52,961
1976	Sunnyside District Park	LWCF	\$265,000	4.11	\$1,089,150
1976	Oury Park Pool	LWCF	\$120,057	4.11	\$493,434
1976	Rincon H.S. MUC Lighting	LWCF	\$2,000	4.11	\$8,220
1976	Vail J.H.S MUC Lighting	LWCF	\$2,000	4.11	\$8,220
1976	Gridley J.H.S. MUC Lighting	LWCF	\$3,000	4.11	\$12,330
1976	Amphi H.S. Pool Project	LWCF	\$202,600	4.11	\$832,686
1977	Freedom Park Pool and Tennis Court Lighting	LWCF	\$145,142	3.86	\$560,248
1977	Santa Cruz Riverpark Development Phase II	LWCF	\$130,000	3.86	\$501,800
1977	Santa Cruz Riverpark Land Acquisition	LWCF	\$296,184	3.86	\$1,143,270
1977	Santa Rita H.S. Baseball Field Lighting	LWCF	\$34,995	3.86	\$135,081
1977	Flowing Wells School District Baseball Lights	LWCF	\$40,087	3.86	\$154,736
1977	Utterback J.H.S. Playfield Lighting	LWCF	\$10,390	3.86	\$40,105
1977	Fickett J.H.S. MUC Lighting	LWCF	\$3,510	3.86	\$13,549
1977	Catalina H.S. MUC Lighting	LWCF	\$6,000	3.86	\$23,160
1977	Sahuaro H.S. MUC Lighting	LWCF	\$3,490	3.86	\$13,471
1977	Palo Verde H.S. MUC Lighting	LWCF	\$4,984	3.86	\$19,238
1977	Magee J.H.S MUC Lighting	LWCF	\$3,489	3.86	\$13,468
1977	Hearthstone (Michael Perry) Park Dev't	LWCF	\$46,533	3.86	\$179,617
1977	Santa Rita H.S. Tennis Court Lighting	LWCF	\$7,927	3.86	\$30,598
1977	Magee J.H.S. Playfield Lighting	LWCF	\$14,693	3.86	\$56,715
1979	Himmel Park Tennis Court Lighting	LWCF	\$32,090	3.22	\$103,330
1979	Lakeside Park Phase III Development	LWCF	\$30,617	3.22	\$98,587
1979	Lincoln Regional Park Phase I Development	LWCF	\$300,000	3.22	\$966,000
1979	Reid Park Baseball Field Lights	LWCF	\$163,777	3.22	\$527,362
1979	Reid Park Tennis and Handball Facility	LWCF	\$281,010	3.22	\$904,852
1979	Silverbell Regional Park Ph I Development	LWCF	\$52,070	3.22	\$167,665
1979	Desert Shadows Neighborhood Park	LWCF	\$47,944	3.22	\$154,380
1979	Menlo Park Landscaping and Lighting	LWCF	\$33,845	3.22	\$108,981
1979	Ormsby Park Lighting	LWCF	\$25,592	3.22	\$82,406
1979	Park Renovation-Catalina and Armory Parks	LWCF	\$52,070	3.22	\$167,665
1980	Amphi J.H.S. Playfield Lights	LWCF	\$20,000	2.84	\$56,800
1980	JF Kennedy Regional Park	LWCF	\$150,000	2.84	\$426,000
1981	Udall Regional Park, Phase I	LWCF	\$75,000	2.57	\$192,750
1981	Helen Keating Elem School Lighting	LWCF	\$10,000	2.57	\$25,700
1981	Reid Regional Park Renovation	LWCF	\$65,400	2.57	\$168,078
1983	Udall Park Phase II	LWCF	\$72,000	2.35	\$169,200
1983	Northwest Park Baseball Field Lights	LWCF	\$37,500	2.35	\$88,125
1984	Santa Rita Park Comfort Station	LWCF	\$20,000	2.25	\$45,000
1985	Kennedy, Lincoln and Udall	LWCF	\$395,000	2.17	\$857,150
1986	Greasewood Park Development	LWCF	\$75,000	2.13	\$159,750

1986	Lakeside Park Development	LWCF	\$75,000	2.13	\$159,750
1986	Mansfield Park Development	LWCF	\$71,000	2.13	\$151,230
1988	Udall Park Picnic and Baseball Facility	LWCF	\$75,000	1.98	\$148,500
1991	Freedom/Kennedy/Lakeside/Murietta Renov	AHF	\$371,250	1.72	\$638,550
1991	Randolph (Gene Reid) Tennis Ctr Renov	AHF	\$179,000	1.72	\$307,880
1991	Reid Park Renovation	AHF	\$115,500	1.72	\$198,660
1992	Rodeo Park Renovation	AHF	\$130,000	1.67	\$217,100
1992	Golf Links Sport Park Development	AHF	\$246,500	1.67	\$411,655
1992	Jefferson Park School Development	AHF	\$28,000	1.67	\$46,760
1992	Jefferson Park School Nhood Park Dev't	CDBG	\$43,000	1.67	\$71,810
1992	Kino Coalition Pueblo Gardens/Thomas Park	CDBG	\$25,000	1.67	\$41,750
1992	W Hills/Thomas Park Parking Lot Lights	CDBG	\$17,256	1.67	\$28,818
1993	Northwest Center - Air Conditioning	CDBG	\$105,000	1.62	\$170,100
1993	Mission Park Sunnyside Little League Field	CDBG	\$60,000	1.62	\$97,200
1993	Cherry, Oury, Lakeside & Rodeo Park	AHF	\$100,000	1.62	\$162,000
1993	Jacobs Park Soccer Complex	AHF	\$400,000	1.62	\$648,000
1993	Water Slides for Mansfield and Menlo Pools	AHF	\$136,500	1.62	\$221,130
1993	El Pueblo Neighborhood Center - Land Acquis	CDBG	\$350,000	1.62	\$567,000
1993	El Pueblo Neighborhood Center - Pool	CDBG	\$1,010,122	1.62	\$1,636,398
1993	AYSO Region 224 Safe Play at Rodeo Park	CDBG	\$100,000	1.62	\$162,000
1994	Soccer Fields Lights Golf Links Sports Park	CDBG	\$150,000	1.58	\$237,000
1994	Santa Rosa Park Development	CDBG	\$105,000	1.58	\$165,900
1994	Juhan Park Development	AHF	\$500,000	1.58	\$790,000
1994	Santa Rosa Acquisition and Development	AHF	\$200,000	1.58	\$316,000
1994	Rodeo Park Baseball/Softball Field Upgrades	CDBG	\$75,000	1.58	\$118,500
1995	Golf Links Softball and Soccer Fields	AHF	\$500,000	1.53	\$765,000
1995	Rolling Hills Park Development	AHF	\$200,000	1.53	\$306,000
1995	Santa Rosa Park Development	CDBG	\$200,000	1.53	\$306,000
1995	El Pueblo Center Recreation Facility	CDBG	\$180,000	1.53	\$275,400
1995	Midtown Neighborhood/Wright School	CDBG	\$70,000	1.53	\$107,100
1996	Santa Rita Park Revit of Children's Area	CDBG	\$60,000	1.49	\$89,400
1996	Freedom Park Center	CDBG	\$200,000	1.49	\$298,000
1996	Richey Elem School Playground Equipment	CDBG	\$55,000	1.49	\$81,950
1997	Freedom Park Neighborhood Center	CDBG	\$200,000	1.46	\$292,000
1997	Community Adaptive Aquatics (Gene Reid)	CDBG	\$150,000	1.46	\$219,000
1997	William M. Clements Regional Rec (Lincoln)	CDBG	\$75,000	1.46	\$109,500
1998	Kino and 36th Street Park Development	AHF	\$700,000	1.44	\$1,008,000
2001	North Central Park, Ph 1	AHF	\$191,802	1.32	\$253,179
2001	Case Park Development, Ph 2	AHF	\$127,868	1.32	\$168,786
2008	Juhan Park Improvements	LWCF	\$147,663	1.09	\$160,953
2008	Silverlake Park Soccer Field Parking Lot	LWCF	\$161,405	1.09	\$175,931
	TOTAL				\$33,002,808
	EXISTING SU				189,273
	GRANT FUND OFFSET/SU				\$174

*Source: City of Tucson Parks and Recreation Department, Bureau of Labor Statistics Consumer Price Index Inflation Calculator

Appendix D - Notes on City Bonds for Parks Facilities

I. Overview of City of Tucson Bonds for Parks and Recreation Projects

City of Tucson voters authorized the sale of General Obligation bonds during special elections held in 1994 and 2000. As of July 1, 2013, the outstanding principal on these bonds is \$51,507,297 (see Table 1 below).

**Table 1 City of Tucson General Obligation Bonds
Summary of Outstanding Principal**

1994 COT G.O. Bonds	
1994-B (1996)	\$1,428,178
1994-C (1997)	\$577,163
1994-D (1998)	\$1,779,973
1996 Ref.	\$6,544,956
2003 Ref.	\$160,169
2005 Ref.	\$6,578,156
2005-B Ref.	\$677,831
2006 Ref.	\$3,164,396
2012-B Ref.	\$4,151,059
1994 Total	\$25,061,881
2000 COT G.O. Bonds	
2000-B (2001)	\$1,034,258
2000-D (2004)	\$775,000
2000-E (2005)	\$526,825
2000-F (2007)	\$4,500,000
20005 Ref.	\$1,757,718
20006 Ref.	\$13,856,583
2012-A Ref.	\$3,995,032
2000 Total	\$26,445,416
Combined Total	\$51,507,297

II. Bond Authorizations and Bond Sales - Credit

Credit must be provided for secondary property taxes City residents will pay for these principal repayments for the fiscal years 2015/16 through 2024/25. Debt service payments for the 2000 bond sales have been or will be repaid prior to FY 2015/16 and are not included in the credit calculations. Likewise, debt service payments for the 2012 and 2013 sales will extend beyond FY 2024/25 and are not included in the credit calculations.

III. Credit Estimate for G.O. Bond Debt Repayments

It is estimated that 75 percent of the \$51,507,297 will be repaid during the time period FY 2015/16 through FY 2024/25, for a repayment of \$38,630,473 (multiply \$51.5M x 0.75). Based on this assumption, a credit of \$38,630,473 is applied to the development fee calculation.

Appendix E - Notes on Pima County Bonds for City of Tucson Parks Facilities

I. Overview of Pima County Bonds for Parks and Recreation Projects

Pima County voters authorized the sale of General Obligation bonds at special elections held on May 20, 1997 and May 18, 2004, including \$52.65M (1997) and \$96.5M (2004) for Parks and Recreation projects. Table 1 below identifies eighteen Tucson park facilities for which Pima County has issued bonds from the 1997 and 2004 authorizations, as well as the principal amounts and the status of each project.

Table 1 Pima County 1997 and 2004 Bond Authorizations Allocated To City of Tucson Parks Facilities (through March 2014)

1997 Pima County G.O. Bonds - City of Tucson Parks Facilities			
Bond #	Project Name	Principal Amount	Status
P-05	Tucson Athletic and Play Field Improvements	\$733,064	C, TBD
P-13	P-13 Freedom Park Center Improvements	\$1,402,233	C
P-17	P-17 Santa Rita Park Lighting Improvements A	\$200,000	C
P-18	P-18 Armory Park/Children's Museum Improvements (COT)	\$243,146	C
P-25	P-25 Udall Park Improvements	\$490,124	C
P-29	P-29 Rita Ranch / Purple Heart Park	\$340,131	C
P-37	P-37 Santa Cruz River Community Park-Menlo Park (COT)	\$844,137	C
P-46	P-46 Columbus Park	\$1,999,941	C
P-55	P-55 Clements Recreational Facility	\$2,499,750	C
P-57	P-57 Quincie Douglas Park Expansion	\$2,000,000	C
1997 Sub-Total		\$10,752,526	
Pima County 2004 G.O. Bonds - Parks and Recreation			
Bond #	Project Name	Principal Amount	Status
PR4.30	PR - Eastside Sports Complex & Senior Center - COT	\$5,982,579	C
PR4.32	PR - SE Community Park	\$4,791,478	UD
PR4.33	Harrison Greenway	\$1,358,843	C,UD,TBD
PR4.34	Julian Wash Linear Park	\$3,686,588	C
PR4.35	PR - Arroyo Chico - COT	\$983,626	C
PR4.36	PR - Atturbury Wash Sanctuary - COT	\$1,164,746	C
PR4.37	Pantano River Park	\$3,494,470	C
PR4.38	PR - Rio Vista Natural Resource Park - COT	\$1,481,680	C
2004 Sub-Total		\$22,944,010	
Total 1997 and 2004 Bonds		\$33,696,536	

Fifteen of these projects have been completed, while the other three projects have sub-phases that are either completed or under development, or with a status to be determined. For the eighteen projects, Pima County incurred \$33.7M in principal repayments.

II. Bond Authorizations and Bond Sales

Pima County has sold 1997 and 2004 G.O. bond authorizations in thirteen issuances between 1998 and 2013. The County typically sells G.O. bonds with a 15-year repayment schedule. In any given year, Pima County has been making debt service payments on several bond sales.

Credit is provided for secondary property taxes City residents will pay for these principal repayments for the fiscal years 2015/16 through 2024/25. Debt service repayment for the 1998, 2000, and 2001 bond sales has been or will be completed prior to FY 2015/16 and is not included in the credit calculations. Likewise, debt service payments for the 2012 and 2013 sales will extend beyond FY 2024/25 and are not included in the credit calculations.

III. Credit Calculation for G.O. Bond Debt Repayments

It is estimated that 75 percent of the \$33.7M would be repaid in these years, which amounts to \$25.3M (multiply $\$33.7\text{M} \times 0.75$). Tucson property accounts for 41 percent of the County's secondary assessed valuation. Therefore, City residents would be paying secondary property taxes on debt repayment on these projects of \$10.4M (multiply $\$25.3\text{M} \times 0.41$). Based on these assumptions, Tucson would apply a credit of \$10.4M to the development fee calculation.

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